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Preserve

App F IX 4

Previous References

1937
(228)

File No 72-37

Serial Nos 76 15

Letter References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 7100

Part B for 26 35

SUBJECT

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Revision of octroi tax in Chikmagalur Municipality

General and Revenue
Secretariat

File No

73

of 1937-38

[App F III-2]

Serial
No

Letter NO A 3 1655/37-38 dated 16¹⁷ in February 1938 from the Deputy Commissioner Madur District, requesting sanction to ~~some~~ of the proposals of the Chikmagalur Municipal Council regarding the revision of octroi ^{on some articles etc} ~~tax~~ in the said Municipality

1) The Chikmagalur Municipality have submitted certain proposals for the reduction of octroi on certain articles and fruits fresh vegetables in respect of other articles. The case falls under Secs 61 (b) (iv) and 63 of the 7th Act, 1937. The statement (page 7) explains the proposals in detail & the financial effect.

2) The D.C. has furnished his opinion on the proposals in question. He is agreeable to the reduction of the octroi duty on (1) Precegoods (2) Beedis & Cigarettes and the levy of duty of 8% on (1) Rubber, (2) Cherry (3) Mangalore Tiles & Flooring tiles. He does not recommend the reduction of duty on Tobacco & Sugar for reasons given.

3) Cherry is not one of the

NOTE—Contn Sheet

Levy of octin in Chikmagalur

3962

File No

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articles in which the Levy is permitted specifically under the schedule II of the 7th Act but it may be brought under the category of class VIII of the schedule. Lumber, ceiling tiles, zinc sheets, ladders, slabs, marble stones & Cement may be brought under class VIII. This may be approved.

4) In regard to the reduction of octin on Tobacco & Sugar, the M.C. propose to reduce the present rate by half. The D.C. is not agreeable to this proposal. This is a point for order as to whether the proposal of the M.C. may not be approved tentatively for a year & then call for a report as how it has affected the M. finances & the trade in these commodities in the Town.

5) Subd for order -

for 7/3/38-

Levy L.S.S)

2/9/31

This view may be considered for further consideration.

2/9/31



6) The D.C.'s recommendations may be approved as it is necessary to concern the finances of the M.C. in view of its growing responsibilities in respect of water supply, drainage and

Levy of octm on certain articles
3452 — Check amount in
self

General and Revenue
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7-38

[App F III-2

Serial
No

ODH B C JIL
91 AR 1923
6645

elective lifting, the purpose to reduce
the duty on fire & tobacco may be
negatived; especially as even the western
rate on tobacco is less than that on
our municipalities

to
m
9 3 38
2/11/38

11 members)

to
10/3/38

to
m
11/3

Subd with a draft of a draft

for
18/3/38

2m
2
21/3/38

95

to the D C leader

Complete

Re L 7983-4 dated 24 3 38

~~Approved~~ sanctioned the levy

in question

B
for
25/3/38

NOTE—Contn Sheet

File No

of 193

General and Revenue
Secretariat

No A3 1655 of 37-38

Enc one file & Statement

3962
OFFICE OF THE DEPUTY COMMISSIONER
KADUR DISTRICT

Dated Chikmagalur 16th February 1938

73-37-76

FROM

B S RAGHAVENDRA RAO Esq M A (HONS)

Deputy Commissioner Kadur District

To



F H KRISHNA RAO, Esquire, I A ,

Secretary to Government of

His Highness the Maharaja of Mysore

Local Self Government

Department

Bangalore

SIR,

Subject - Revision of Octroi Tax in
Chikmagalur Municipality

In forwarding herewith the file of records received from the President, Chikmagalur Municipality on the above subject, I have the honour to state that with a view to fixing the rate of taxation on piece goods, on a level with the rates permissible according to Town Municipalities Act, and to revise the rate of taxation on certain other goods as to prevent smuggling and to impose fresh levy on certain other articles the Municipal Council resolved on 15th November 1937 that the rate of Octroi may be revised as noted in the statement appended. Objections were called for, and as no objections were received in the prescribed time, the Municipal Council resolved on 16th December 1937 that sanction of Government may be obtained to the resolution.

2 The reduction proposed by the Municipal Council re Piece Goods is in order and may stand. With regard to Feedies and Cigarettes there is at present much smuggling and the reduction proposed may prevent this and bring enhanced revenue. This may also be approved. As to Tobacco and sugar the reductions need not I think be accepted as the rates are alright as they stand and in the case of Tobacco less than the prevalent rate in other municipalities.

3 The proposals of the Municipal Council re the fresh levy is in order and may be approved.

4 The enclosed statement indicates the rates of Taxes now prevalent, the rates proposed, the financial implications and my remarks. I request you to kindly obtain sanction of Government to the proposals of the Municipal Council, as indicated in the remarks column of the statement

I have the honour to be,
Sir,
Your most obedient servant,

M. S. S. S.
For Deputy Commissioner,
Kadur District
(Absent from Kadur Quarters)
SS

B1/-

Statement showing the proposals for the revision of Octroi duty in Chikmagalur Municipality

Sl No.	Name of article	Rate now prevailing	Rate proposed	Maximum rate permissible as per rules	Average income for the last five years	Financial Implications	Remarks
1	Piece Goods	2% advalorem	(1-9-0) percent advalorem	3 (1-9-0) percent advalorem	5726	The proposals could result in an average loss of Rs 1252/- per annum	The maximum rates permissible according to Schedule II of Town Municipalities Act is 1-9-0. The proposals may therefore be approved
2	Beedies	0-0-1 per 100	0-0-6 per 1000	2% advalorem or Rs 4/- per maund of Tobacco	Average of 1 st two years 617	Loss of Rs 247/- per annum	The Municipal Council are of opinion that the decrease of the rates of taxation would prevent smuggling and could give an increase of income under these items as the income standards is very low, the proposals of the Municipal Council may be approved
3	Cigarettes or Chars	5% on the cost price	(0-1-0) per 1000	-do-	95		The Municipal Council hold the same view even here but the prevalent rate of Octroi on tobacco even in the minor Municipal Council is much higher than the rate proposed. The resolution cannot be approved as the rate may enforce may be allowed
4	Tobacco	Rs 2/- per maund	Rs 1/- per maund	Rs 4/- per maund	1093	Loss of Rs 542/- per annum	The Municipal Council hold the same view even here but the prevalent rate of Octroi on tobacco even in the minor Municipal Council is much higher than the rate proposed. The resolution cannot be approved as the rate may enforce may be allowed
5	Sugar	Rs (0-4-0) per maund	Rs 0-2-0 per maund	Rs 0-4-0 per maund of 960 Tola	684	Loss of Rs 342/- per annum	The Municipal Council hold the same view even here the rates prevalent in the other municipalities of the District is 0-4-0 per maund. The existing rate may therefore continue

1. Upptore
miles

1-2-0 per-
cent adva-
lorem

1-2-0 per-
cent

Flooring miles
Ceiling miles,
Inc Sheets,
Cuddapah slabs,
Marble stones
and cement

-- 1-2-0 per-
cent adva-
lorem

3 Butter

-- 0-3-0 per-
maund

0-6-0 re-
maund

An
Average income of
Rs 500/- per annum is
realised on the

Chicory

-- Re 1/- per
maund of
60 tola

2% adva-
lorem

The remarks of the President are as follows with regard to the levy on chicory the Council is of opinion that a rate even up to Rs 2/- per maund is not high as that would discourage the use of chicory and hence recommend - Re 1/- per maund

The maximum rate permissible may be levied

Chikmagalur,
16th February 1938

Marked
For Deputy Commissioner,
Kadur District
(Absent from Station)
B.

May be approved

The proposals of the Council may be approved

May be approved

GRS App F

SUBJECT

ab

Diary No of letter replied to

General and Revenue Secretariat

()

the 193

Date of issue 24 3 1938

Signed by M M S H

May this be—

- (i) printed ?
- (ii) treated as a standing order ?
- (iii) published in the Gazette
English Part ?
- (iv) translated ?
- (v) placed at the disposal of the press ?
- (vi) published in the Gazette
Kannada Part ?

Section Ml.

File No 73-37

Serial No 95

Proceedings of the Government of
His Highness the Maharaja of Mysore

Read—

Letter no H3 1655
3738
dated the 16th Feb 1938
from the Deputy Commr,
Kannur district submitting
for sanction, with his
recommendation the proposal
of the Chikmagalur
order thereon—
The Ml cl to revise
the rates of other or
certain articles imported
into the Ml limits

order no—2790—

The Chikmagalur

the Ml cl have

to reduce

rates of duty on
 tobacco & beer &
 cigarettes as follows:—

	existing rate	proposed rate
1) Tobacco	2 1/2 ad valorem	1/9% ad valorem
2) Beer	0-01 per 100	0-06 per 1000
3) Cigarettes or cigar	5 percent 50% into duty free	0-10 per 1000

his proposal is sanctioned

2 It is proposed to levy
 duty on the following articles
 as follows:—

1) Manganese Ore	1/9% per cent ad valorem
2) Herring "Casting Ore" Zinc sheet Kandahar Hats moulding cement	1/9% per cent ad valorem Last of Enclosure
3) Butter	0-30 per 1000
4) Chicory	Re 1/- per 1000

3 The proposal to levy
 duty on the rate of duty on
 on sugar & tobacco is vetoed,
 especially as the rate on tobacco

Copied by
 Examined by

G R S App F G 3

GENERAL AND REVENUE
SECRETARIAT

(Continuation sheet draft form)

is less than that in
other mltg and as it is
necessary to conserve
the finances of the mltg
in view of its primary
responsibilities in respect
of water supply, drainage
& ^{electric} lighting

²/_{19/5/1-}
L. Secy to Govt
L. Secy to Govt

20

we are known to
be complete

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read -

Letter o A3 1655/37-38 dated the 16/17th February 1938 from the Deputy Commissioner, Kadur District, submitting for sanction, with his recommendation the proposal of the Chickemagalur Town Municipal Council to revise the rates of octroi on certain articles imported into the municipal limits

Order No L 7903-4/2nd 73-37-95

Dated, Bangalore, ²⁴22nd March 1938

The Chickemagalur Town Municipal Council have proposed to reduce the rate of octroi on piece-goods and Beedies and cigarettes as follows

	<u>Existing rate.</u>	<u>Proposed rate</u>
1) Piece-goods	2 ^d advalorem	1-9-0 ⁷ advalorem
2) Beedies	0-0-1 per 100	0-0-6 per 1000
3) Cigarettes or cigars	5 per cent on the cost price.	0-1-0 per 1000

This proposal is sanctioned

2 It is proposed to levy octroi afresh as follows on the several articles noted below and this is approved -

1) Bangalore Tiles.	1-9-0 per cent advalorem
2) Flooring Tiles) Ceiling Tiles) Zinc sheets) Kadapah slabs) Marble stones) and cement)	1-9-0 per cent advalorem
3) Butter	0-3-0 per maund
4) Chicory	he 1/- per maund of 960 tolas

3 The proposal to reduce the rate of octroi that is now levied on sugar and tobacco is vetoed, especially as the rate on tobacco is less than that in other municipalities and it is necessary to conserve the finances of the municipality in view of its growing responsibilities in respect of water supply, drainage and electric lighting

To
The Deputy Commissioner,
Kadur District,
The Comptroller to Government

Mr. Jagan Manna
Secretary to Government,
L.S.G. Department.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read -

Letter No A3 1655/JZ-38 dated the 16/17th February 1933 from the Deputy Commissioner, Kadur District, submitting for sanction, with his recommendation the proposal of the Chickemagalur Town Municipal Council to revise the rates of octroi on certain articles imported into the municipal limits

Order No L 7903-4/98 73-3795

Dated, Bangalore, ²⁴2nd March 1938.

The Chickemagalur Town Municipal Council have proposed to reduce the rate of octroi on piece-goods and feedies and cigarettes as follows

	<u>Existing rate.</u>	<u>Proposed rate</u>
1) Piece-goods	2% advalorem	1-3-0 % advalorem
2) Feedies	0-0-1 per 100	0-0-6 per 1000
3) Cigarettes or cigars	5 per cent on the cost price	0-1-0 per 1000

This proposal is sanctioned.

2 It is proposed to levy octroi afresh as follows on the several articles noted below and this is approved -

- | | |
|---------------------|--------------------------------|
| 1) Bangalore Tiles. | 1-9-0 per cent advalorem. |
| 2) Flooring Tiles) | |
| Ceiling Tiles) | |
| Lime sheets) | 1-9-0 per cent advalorem. |
| Madapah slabs) | |
| Marble stones) | |
| and cement) | |
| 3) Butter | 0-3-0 per maund. |
| 4) Chicory | Rs. 1/- per maund of 960 tolas |

3 The proposal to reduce the rate of octroi that is now levied on sugar and tobacco is vetoed, especially as the rate on tobacco is less than that in other municipalities and ^{as} it is necessary to conserve the finances of the municipality in view of its growing responsibilities in respect of water supply, drainage and electric lighting.

To
The Deputy Commissioner,
Kadur District, (W.R.)
The Comptroller to Government.

Mr. Jagan Munn
Secretary to Government,
L.S.C. Department.
(Signature)